

**AMENDMENT UNDER 37 C.F.R. § 1.111**  
U.S. APPLN. NO.: 10/588,775

DOCKET NO.: Q96219

**AMENDMENTS TO THE SPECIFICATION**

**Please replace the paragraph no. [0022] with the following amended paragraph:**

Also, the insulating film may be a silicon oxynitride (SiON) film, a SiO<sub>2</sub> film, or a SiN film or a laminated layer of a SiN film and a ~~SiO<sub>2</sub>film~~ SiO<sub>2</sub> film.